



San Bernardino LAFCO Fiscal Indicators

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City of San Bernardino Municipal Water Department

Report Created:11/3/2016

The City of San Bernardino operates its water system through its Municipal Water Department. Although the City is the responsible entity, its charter and documents refer to the Department as the water entity. The Department provides water service to nearly 200,000 residents, and wastewater treatment for about 350,000 people in San Bernardino and the surrounding communities. The Department is governed by a five-member board of commissioners appointed by the City Council. The DWP conducts its own individual financial statements, independent of the City's financial statements (accessible via the link below).

[City of San Bernardino](#)



City of San Bernardino Municipal Water Department

Report Created:11/3/2016

Charges for Service (business)

Description

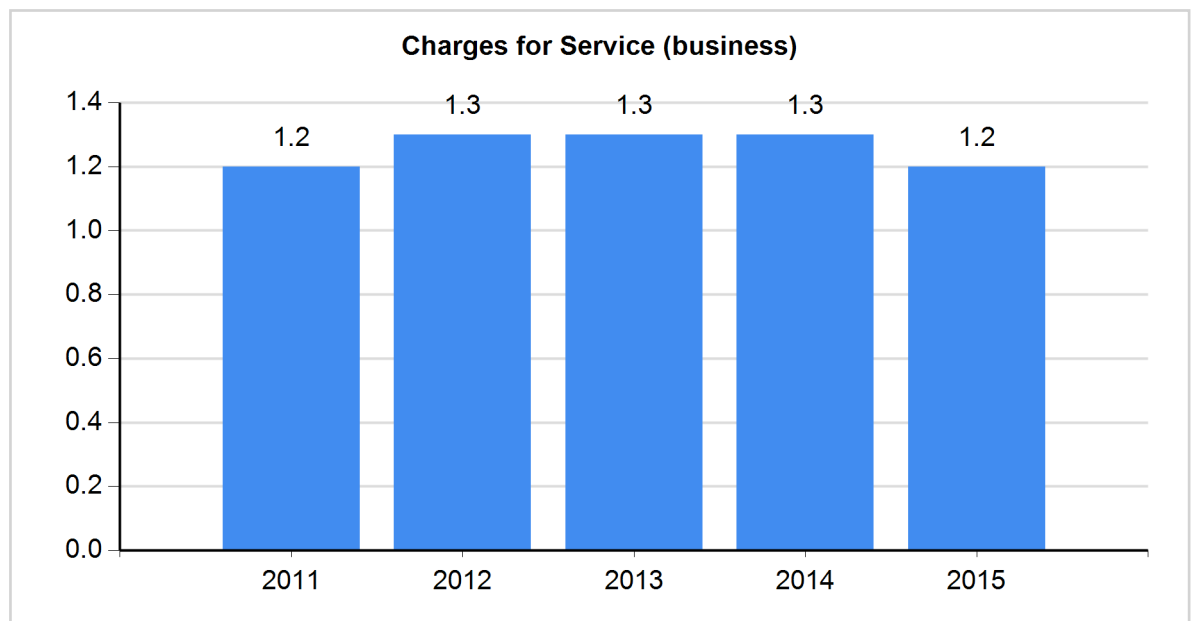
Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

Formula:

charges for
service/operating
expenses (minus
depreciation)

Source:

Statement of
Activities; Statement
of Cash Flows



2011	2012	2013	2014	2015
\$54,280,835	\$60,756,697	\$61,883,615	\$62,292,428	\$57,817,549
\$45,960,617	\$48,555,735	\$47,413,413	\$48,567,242	\$46,851,232
1.2	1.3	1.3	1.3	1.2

Agency Response

The City of San Bernardino's revenues are primarily from water sales. Like many other agencies in California, beginning in 2015, the Department was forced to comply with mandatory conservation regulations imposed by the State of California Water Resources Board. These regulations imposed a 28% reduction in water consumption which led to a similar decrease in revenues. These regulations were eased in 2016 and the Department currently has a 15% conservation standard.



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Liquidity

Description

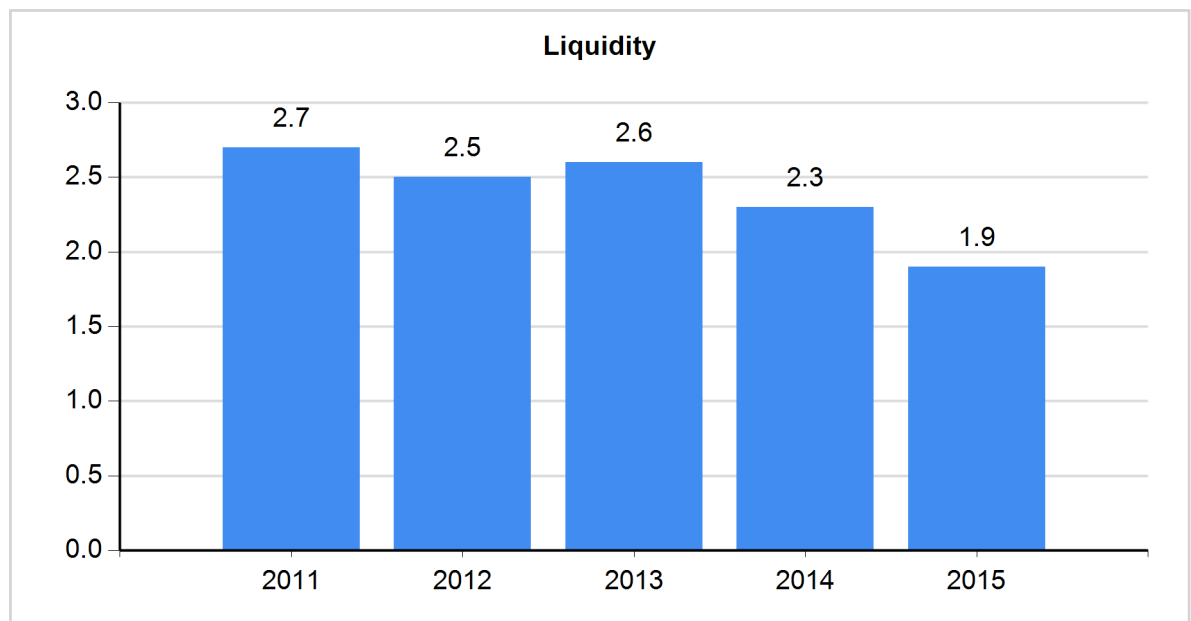
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2011	2012	2013	2014	2015
\$45,158,807	\$37,394,573	\$42,049,385	\$40,757,568	\$40,716,264
\$16,641,741	\$15,072,457	\$15,970,176	\$18,100,590	\$21,290,120
2.7	2.5	2.6	2.3	1.9

Agency Response



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Change in Cash and Cash Equivalents (business)

Description

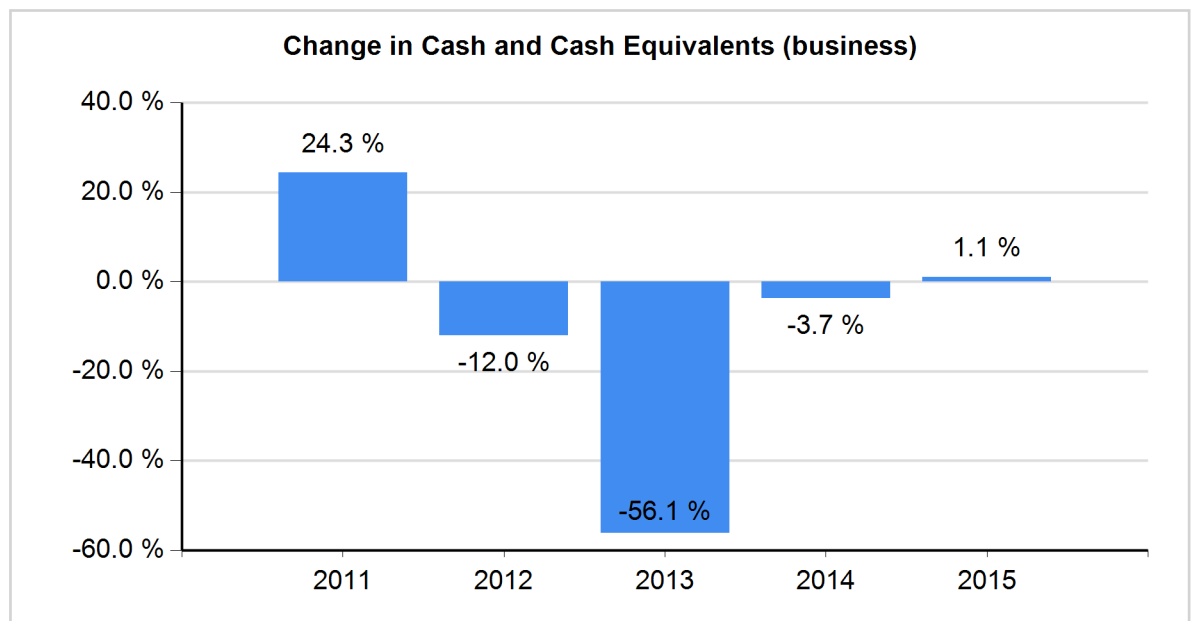
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

Formula:

$$\frac{\text{change in cash \& cash equivalents}}{\text{begin cash \& cash equivalents}}$$

Source:

Statement of Cash Flows



2011	2012	2013	2014	2015
\$15,316,952	(\$9,372,278)	(\$27,682,159)	(\$796,779)	\$223,603
\$62,997,159	\$78,314,111	\$49,306,015	\$21,623,856	\$20,687,500
24.3%	-12.0%	-56.1%	-3.7%	1.1%

Agency Response



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Debt Service (business)

Description

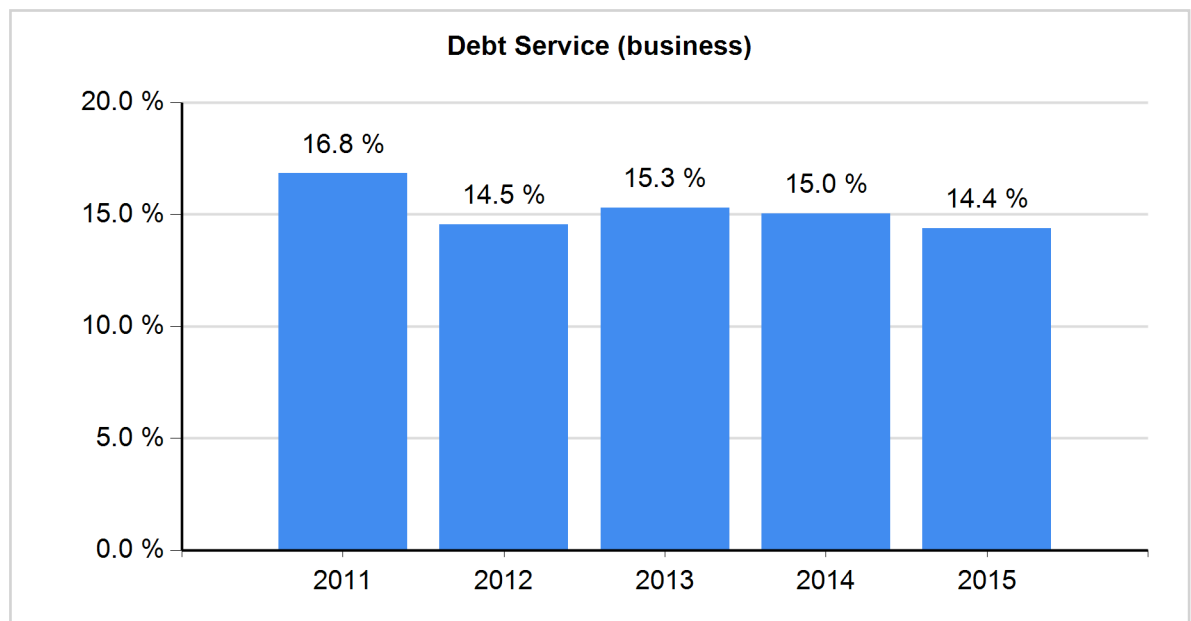
Looks at service flexibility by determining the amount of total expenses committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:

debt
service/operating
expenses (minus
depreciation)

Source:

Statement of Cash
Flows; Statement of
Activities



2011	2012	2013	2014	2015
\$7,737,039	\$7,064,073	\$7,256,344	\$7,305,310	\$6,742,981
\$45,960,617	\$48,555,735	\$47,413,413	\$48,567,242	\$46,851,232
16.8%	14.5%	15.3%	15.0%	14.4%

Agency Response



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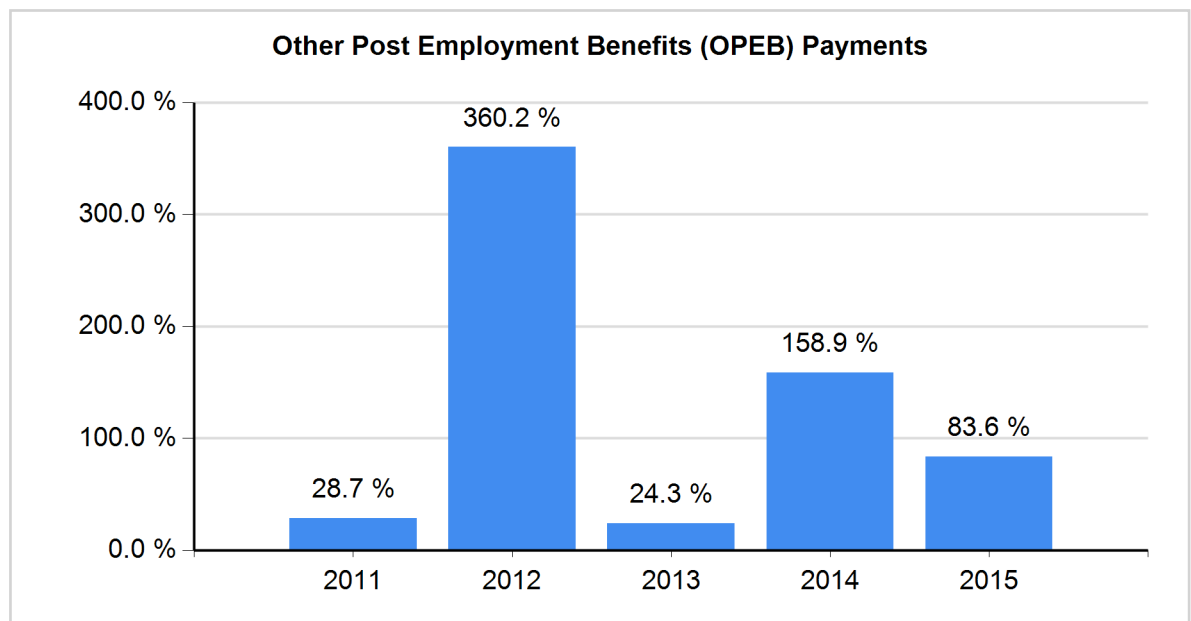
Other Post Employment Benefits (OPEB) Payments

Description

Monitors whether the agency is able to pay or is paying the amount required to fund the OPEB system as determined by its actuary.

Formula:
OPEB
payments/OPEB
annual cost

Source:
Notes



2011	2012	2013	2014	2015
\$676,000	\$9,040,000	\$573,621	\$3,872,869	\$2,256,321
\$2,355,000	\$2,510,000	\$2,361,000	\$2,438,000	\$2,699,032
28.7%	360.2%	24.3%	158.9%	83.6%

Agency Response